## IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA : CIVIL ACTION

:

V.

:

GREGORY JOHN BISHOP : NO. 12-209

## ORDER

AND NOW, this 23rd day of April, 2013, for the reasons set forth in the accompanying Memorandum, it is hereby ORDERED that:

- (1) the claim of the plaintiff United States of America to reduce to judgment a federal tax assessment made against defendant Gregory John Bishop in 2005 is DISMISSED with prejudice;
- (2) the motion of the plaintiff United States of America for summary judgment against Gregory John Bishop (Doc. #21) is GRANTED as to the 1999 tax year; and
- (3) the motion of defendant Gregory John Bishop for summary judgment against the United States of America (Doc. #18) is DENIED.

BY THE COURT: